McCORRISTON MILLER MUKAI MacKINNON LLP

ATTORNEYS AT LAW

FACSIMILE TRANSMITTAL

Account No.: 52727

FACSIMILE NO.: (415) 617-2409

TO:

Ms. Julie Choi

FROM:

Christopher J. Cole, Esq.

DATE:

July 12, 2004

TIME:

TOTAL NUMBER OF PAGES SENT (including this page): 5 pages

RE: Unified Western Grocers, et al. v. Twin City Fire Insurance Company; Civil No. CV03-00336 HG BMK

This message is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone, and return the original message to us at the below address via the U.S. Postal Service. Thank you.

TRANSMITTED HEREWITH IS/ARE THE FOLLOWING:

Order Granting Plaintiff's Motion for Leave to Amend Complaint Filed March 23, 2004 and Plaintiff's Further Motion to Amend Complaint Filed June 3, 2004, filed on July 2, 2004 (In Re: Hawaiian Grocery Stores, Ltd. v. Mark J.C. Yee Civil Nos. 02-00164 HG BMK and 02-00668 HG BMK); and

REMARKS:

In discussing with Jon Steiner, he advised that he and John Rapp (counsel for VRG) are far apart on a stipulation to stay the state court lawsuit, but it is our intention to move for a stay if we cannot reach a stipulation. Filed amended complaints (yes, they were revised yet again) are being mailed to you separately.

OPERATOR: Joni S. AuYoung

If you do not receive all of the pages, please call as soon as possible: (808) 529-7300.

P. O. Box 2800 Honolulu, Hawaii 96803-2800, Telephone: (808) 529-7300 FAX: (808) 524-8293, Cable: "Attorneys Honolulu"

EXHIBIT" D "

PRICE OKAMOTO HIMENO & LUM

WARREN PRICE III 1212 JOHN D. ZALEWSKI 4718

Ocean View Center

707 Richards Street, Suite 728

Honolulu, Hawaii 96813 Phone: (808) 538-1113 Fax: (808) 533-0549

E-mail: wprice@pohlhawaii.com E-mail: zalewski@pohlhawaii.com

Attorneys for Defendant KPMG LLP

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

In re

HAWAIIAN GROCERY STORES, LTD.,

Debtor.

MARK J.C. YEE, Trustee for the Bankruptcy Estate of Hawaiian Grocery Stores, Ltd.,

Plaintiff,

vs.

UNIFIED WESTERN GROCERS, INC., CERTIFIED GROCERS OF CALIFORNIA, LTD., and GROCERS SPECIALTY COMPANY, and KPMG,

Defendants.

In re

HAWAIIAN GROCERY STORES, LTD., a Hawaii Corporation,

Debtor.

FILED IN THE
UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII

JUL - 22004

o'clock and ___min.__M. WALTER A.Y.H. CHINN, CLERK

USDC No. CV 02-00164 HG BMK

Bankr. No. 99-05157 (Chapter 7)

Adv. No. 01-0079

ORDER GRANTING PLAINTIFF'S MOTION FOR LEAVE TO AMEND COMPLAINT FILED MARCH 23, 2004 AND PLAINTIFF'S FURTHER MOTION TO AMEND COMPLAINT FILED JUNE 3, 2004

Trial: May 24, 2005

(CONSOLIDATED FOR DISCOVERY ONLY)

USDC Civil No. 02-00668 HG BMK

[Bankr. Case No. 99-05157] [Chapter 7]

Bankr. Adv. No. 02-00057

MARK J.C. YEE, Trustee for the Bankruptcy Estate of Hawaiian Grocery Stores, Ltd.,

Plaintiff,

vs.

UNIFIED WESTERN GROCERS, INC., CERTIFIED GROCERS OF CALIFORNIA, LTD., GROCERS SPECIALTY COMPANY, RHL, INC., ALFRED A. PLAMANN, CHARLES PILLITER, DANIEL T. BANE, ROBERT M. LING, DAVID A. WOODWARD, RICHARD H. LOEFFLER, FLETCHER ROBBE, SHEPPARD MULLIN RICHTER & HAMPTON, BRUCE BARBER, and DOES 1-10,

Defendants.

Trial: May 24, 2005

Hearings:

Date: May 17, 2004 Time: 2:00 p.m.

Judge: Hon. Barry M. Kurren

Date: May 28, 2004 Time: 2:15 p.m.

Judge: Hon. Barry M. Kurren

ORDER GRANTING PLAINTIFF'S MOTION FOR LEAVE
TO AMEND COMPLAINT FILED MARCH 23, 2004 AND PLAINTIFF'S
FURTHER MOTION TO AMEND COMPLAINT FILED JUNE 3, 2004

Plaintiff's Motion to Amend Complaint filed March 23, 2004, as amended, came on for hearing on May 17, 2004 at 2:00 p.m.,
Magistrate Barry Kurren presiding. R. Patrick Jaress appeared for Plaintiff Mark J.C. Yee, Trustee for the Bankruptcy Estate of Hawaiian Grocery Stores, Ltd. John Rapp appeared for Value Recovery Group. Jonathan H. Steiner appeared for Defendants Unified Western Grocers, Inc., Certified Western Grocers of California, Ltd. (nka Unified Western Grocers, Inc.), Grocers Specialty Company, et. al. John D. Zalewski appeared for Defendant KPMG. William A. Bordner appeared for Defendant Sheppard Millin Richter & Hampton, LLP. The Court directed that Plaintiff Yee revise the proposed amended pleading in an effort

to comply with concerns expressed by the Court and by Defendants. The matter came on for further hearing on May 28, 2004 at 2:15 p.m., with the same counsel appearing. The Court instructed Plaintiff to revise the pleading further to separate counts for Yee and Value Recovery Group to the extent there were any differences in the claims. Having considered the arguments and memorandum of the parties, and good cause appearing,

IT IS HEREBY ORDERED that Plaintiff's motion, as amended, be granted and that Plaintiff may file an amended pleading, revised to reflect the concerns expressed by the Court at the hearings on May 17 and 28, 2004.

It is further ordered that depositions taken in this action shall count as depositions in Value Recovery Group, LP v. KPMG, et al., Civil No. 04-1-0355-029 (GWBC). There shall be no duplicative discovery. Persons deposed in one action shall not be re-deposed in another action.

DATED:	Honolulu,	Hawaii.	6	-9	2004
	iioiioi ai a,	maya a a a a	A Section of the second	Carr	F U.SU.U.37

BARRY M. KURREN

BARRY M. KURREN
UNITED STATES MAGISTRATE JUDGE

Yee vs. Unified Western Grocers, Inc., et al.; CV Nos. 02-00164 & 02-00668 HG BMK; ORDER GRANTING PLAINTIFF'S MOTION FOR LEAVE TO AMEND COMPLAINT FILED MARCH 23, 2004 AND PLAINTIFF'S MOTION TO AMEND COMPLAINT FILED JUNE 3, 2004

APPROVED AS TO FORM:

R. PATRICK JARESS
RONALD K. KOTOSHIRODO
Attorneys for Plaintiff MARK J.C.
YEE, Trustee for the Bankruptcy
Estate of HAWAIIAN GROCERY STORES, LTD

WILLIAM C. MCCORRISTON
JONATHAN H. STEINER
CHRISTOPHER J. COLE
Attorneys for Defendants
UNIFIED WESTERN GROCERS, INC.,
CERTIFIED GROCERS OF CALIFORNIA, LTD.
(Now known as UNIFIED WESTERN GROCERS,
INC.) AND GROCERS SPECIALTY COMPANY,
AND ALFRED A. PLAMANN, CHARLES PILLITER,
DANIEL T. BANE, ROBERT M. LING and
DAVID A. WOODWARD

WILLIAM A. BORDNER

Attorney for Defendant SHEPPARD MULLIN RICHTER & HAMPTON in CV 02-00668 HG BMK

Yee vs. Unified Western Grocers, Inc., et al.; CV Nos. 02-00164 & 02-00668 HG BMK; ORDER GRANTING PLAINTIFF'S MOTION FOR LEAVE TO AMEND COMPLAINT FILED MARCH 23, 2004 AND PLAINTIFF'S MOTION TO AMEND COMPLAINT FILED JUNE 3, 2004

1638

02'39

5

OK

#09114156172409

TRANSMISSION OK

TX/RX NO

CONNECTION TEL

CONNECTION ID

07/12 11:56

ST. TIME
USAGE T
PGS. SENT
RESULT

McCORRISTON MILLER MUKAI MacKINNON LLP

ATTORNEYS AT LAW

FACSIMILE TRANSMITTAL

Account No.: 52727

FACSIMILE NO.: (415) 617-2409

TO:

Ms. Julie Choi

FROM:

Christopher J. Cole, Esq.

DATE:

July 12, 2004

TIME:

TOTAL NUMBER OF PAGES SENT (including this page): 5 pages

RE: Unified Western Grocers, et al. v. Twin City Fire

Insurance Company; Civil No. CV03-00336 HG BMK

This message is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone, and return the original message to us at the below address via the U.S. Postal Service. Thank you.

TRANSMITTED HEREWITH IS/ARE THE FOLLOWING:

Order Granting Plaintiff's Motion for Leave to Amend Complaint Filed March 23, 2004 and Plaintiff's Further Motion to Amend Complaint Filed June 3, 2004, filed on July 2, 2004 (In Re: Hawaiian Grocery Stores, Ltd. v. Mark J.C. Yee Civil Nos. 02-00164 HG BMK and 02-00668 HG BMK); and

REMARKS: